

3

Commitment to Environmental Sustainability

3.1 Environmental Management Responsibility

3.2 Climate Change and Energy Management

3.3 Water Resources Management

3.4 Pollution Prevention and Management

3.5 Packaging Materials Management



3.1 Environmental Management Responsibility

(GRI 3-3、GRI 301-2、GRI 302-3、GRI 305-4)

Material Topic	Operational Environment Management
GRI Topic	- GRI 305-4 GHG emissions intensity - GRI 302-3 Energy intensity
Policy and Commitment	Develop environmental management policies covering six aspects of "Legal Compliance, Pollution Prevention, Green Procurement, Performance Management, Communication Mechanism, and Continuous Improvement" as the highest guidelines of environmental management.  Environmental Policy Uni-President Enterprises Corporation
Goal	Develop annual management targets based on the management projects concerning energy conservation, carbon reduction, waste reduction, and wastewater discharge to minimize their impact on the operating environment. ※ See the "Sustainable Value Chain" chapter for the annual management goals and the goal-fulfilling status.
Action Plan	- Introduce ISO 14001 and make all documents and operating processes subject to verification by a third-party certification unit on a regular basis. - Conduct greenhouse gas inventory and verification on a regular basis every year in accordance with the ISO 14064-1 inventory process. - Regularly track the revision of government environmental laws and regulations and update the same, and formulate response plans. - Establish a sustainable procurement system and clearly state in the procurement policy that green products should be given priority and gradually introduce sustainable raw materials. - Each plant to take the initiative to introduce energy conservation, carbon reduction, water saving programs and waste recycling programs to reduce the environmental impact arisen from the production process.
Evaluation Mechanism	- Continue to maintain the effectiveness of the ISO 14001 management system. - Comply with environmental laws and regulations. - Review the annual achievement rate for energy conservation, carbon reduction, waste reduction, and wastewater management targets.
Grievance Mechanism	Establish environmental communication and management processes, and make the Administrative Service Division and the Environmental Protection Team responsible for internal and external communication affairs. Stakeholders may report environment related matters via the contact number of each production plant. As the plant receives the relevant information, the communication management process will be initiated to handle the issue according to the type of the issue.

Environmental Management Performance for the Past 3 Years

Environmental Management Performance	Unit	2023	2024	2025
Water Consumption (Water Withdrawal) Intensity	Million liters / \$10 million	0.89	0.90	0.85
Waste intensity	Metric tons / \$10 million	8.43	8.51	8.28
Air pollution emission intensity	Metric tons / \$10 million	0.012	0.012	0.012
Self-Operating GHG emission intensity ^{note2}	Metric tons of CO ₂ e/\$10 million	34.76	33.20	30.67
Energy intensity	GJ / \$10,000	0.34	0.32	0.32

Note:

1.The denominator of each type of environmental management performance is the sales revenue of Uni-President for the current year.

2.The numerators for the self-operating GHG emission intensity of Uni-President are GHG emissions of Scope 1 and Scope 2 for past years.

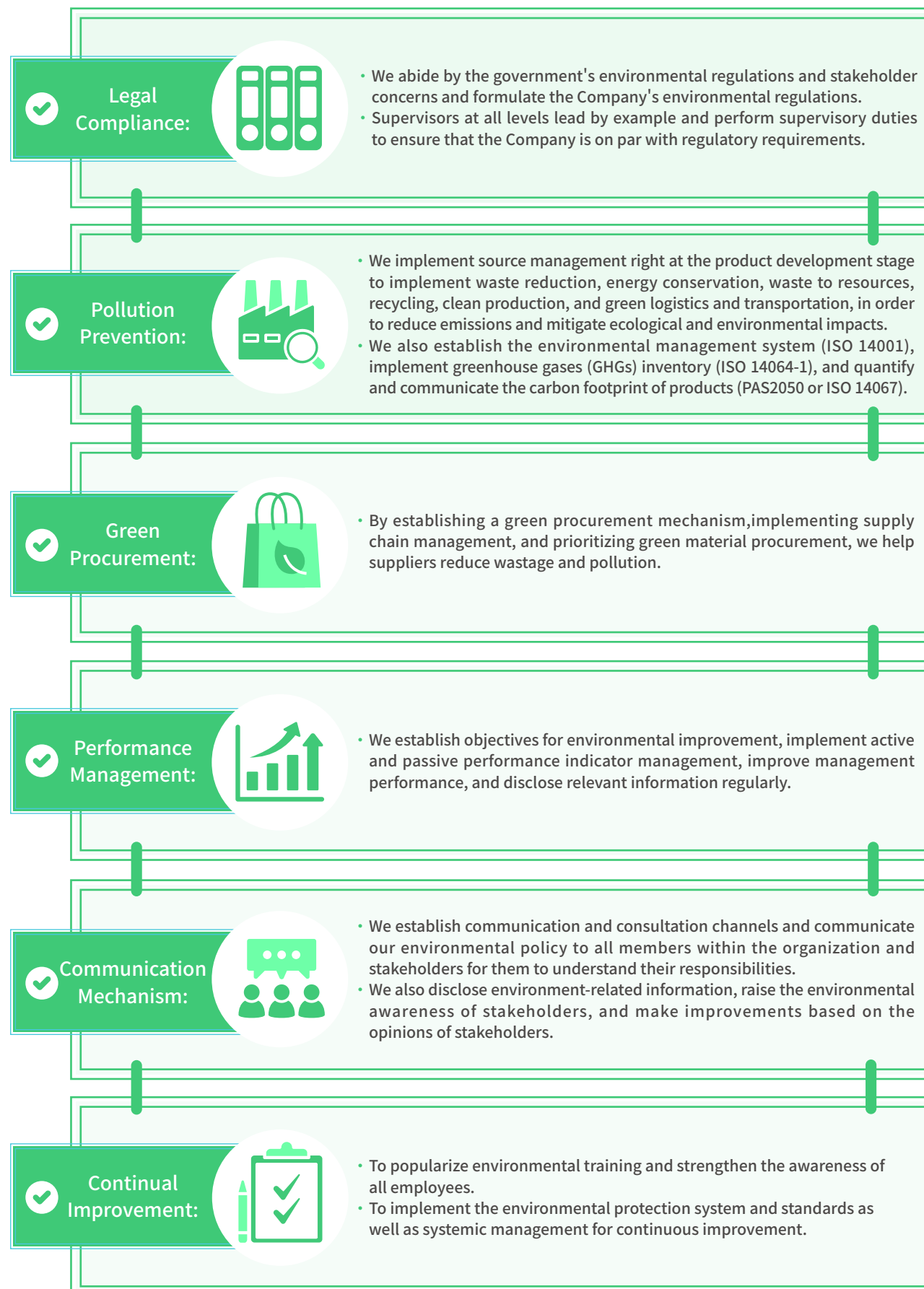
3.1.1 Environmental Management Mechanism

(GRI 3-3)

Uni-President comprehensively considers global environmental trends and the direction of Taiwan's environmental policies,, while integrating the key issues faced by Uni-President and each of our affiliated companies. Our environmental management is based on the ISO 14001 environmental management system, and we entrust a third-party verification company to conduct an inspection on documents and operating procedures to ensure correct implementation of the plant's internal environmental management system. For environmental risks that need to be actively managed, such as greenhouse gas emissions, energy use, and water resources management, we have established corresponding management teams to implement project-based management. Among them, the ESG Committee reports to the Board of Directors on the progress of the Group's greenhouse gas inventory on a quarterly basis.

Uni-President has formulated six major aspects of the environmental management policies as the highest principle guiding environmental management. Currently, all general plants in Taiwan have passed the new environmental management system ISO 14001:2015 certification. Moreover, each general plant has set further annual targets and management plans as the Company's priorities in order to continuously improve environmental management performance.

Uni-President Environmental Management Policies



Main objectives, focus areas, and implementation programs for ISO 14001 in 2025

Management Target	Introduction Program	Annual Management Achievement
Enhancement of environmental protection awareness	Yungkang General Plant : • Conduct general environmental education and training • Publish a monthly environmental newsletter	• 80 employees – hours/year • 12 sessions/year
	Taichung General Plant : • Circulation and communication of the Environmental Policy, with signed acknowledgements retained for record • Environmental awareness communications through newsletters issued by the Environmental Protection Team • Communication of environmental information and news • Environmental awareness communication at quarterly Environmental Safety Committee meetings	• Communication of the Environmental Policy • Environmental information communicated once a week and environmental newsletters issued once a month • Environmental education and training conducted once a year
Meet regulatory requirements	Yungkang General Plant : • Conduct the Level 3 Environmental Parameter Inspection Program	Zero environmental violations / year
	Yungkang General Plant : • Industrial Waste Reporting Verification	Number of Non-compliant Reporting Cases: 0 cases/year
	Yungkang General Plant / Yangmei General Plant : • Guidance and Verification of Greenhouse Gas Inventories	Completed ISO 14064 Certification
	Taichung General Plant : • Confirmed the removal and disposal of construction waste during contractor's occupational health and safety meetings to prevent illegal dumping	Zero violations in construction waste disposal and zero environmental violations
	Environmental inspection at Taichung General Plant : • The Environmental Management Department conducts monthly environmental inspections of the maturation production units, while functional units, including the Administrative Service Section and the Engineering Section perform environmental inspections on a bimonthly and quarterly basis. • The inspected units have implemented improvements based on the deficiencies identified during environmental inspections, which are tracked and managed via a deficiency list.	The improvement rate for projects lacking inspection details, failing to meet regulatory requirements, and not conforming to environmental protection facility verification standards reached 100%

Management Target	Introduction Program	Annual Management Achievement
Meet regulatory requirements	Regulatory Compliance Assessment at Taichung General Plant : - Conduct monthly assessments of the applicability and compliance of revised environmental regulations based on updates published in the Environmental Newsletter. The assessment results are provided to relevant departments for reference, and corrective actions are implemented for identified non-conformities, with follow-up on their effectiveness. - Conduct an annual regulatory compliance evaluation, with the results reviewed and discussed at the Environmental, Health and Safety (EHS) Committee meeting.	100% corrective action completion rate for non-conformities identified through inspections, regulatory compliance reviews, and environmental facility audits.
	Environmental Facility Inspections at Taichung General Plant: - Inspection of air pollution control equipment - Inspection of stormwater and wastewater drainage systems - Inspection of the operation and maintenance of pollution control facilities	
	Chungli General Plant : Annual water tank cleaning wastewater overflow improvement project	Improvement to wastewater overflow to avoid violating environmental regulations
Air pollution, wastewater, and waste reduction efforts	Yangmei General Plant : Sludge Treatment	- Food Sludge Recycling into Biomass Resources - Sludge Drying to Reduce Disposal Volume
	Chungli General Plant : Waste Plastic Bag Recycling and Resource Recovery Project	Improve issues related to the recycling of waste woven plastic bags to increase the volume of recycled resources (15 tonnes/year)
	Hukou Park : - Removal of sludge and residue from the bottom of wastewater tank - Improve the oil removal capacity of oil skimmer in wastewater collection tank	- Increase wastewater treatment capacity by 20% - Increase oil removal by 6 tonnes/year
Improvement in Energy Efficiency / Reduction in Energy Consumption	Yungkang General Plant : Implement Water and Energy Conservation Projects	7 projects/year
	Xinshih General Plant : B Added high-efficiency units to the freezer	Save 164,615 kWh of electricity

Management Target	Introduction Program	Annual Management Achievement
Improve Energy Efficiency / Reduce Energy Consumption	Xinshih General Plant : - Standby energy-saving optimization for sterilization equipment - Sterilization reduces energy consumption of tubular sterilizer - Optimize the energy consumption of soy milk, brine, and ice water unit	Annual electricity savings totaled 394,502 kWh, equivalent to approximately NT\$2,210,366
	Xinshih General Plant : Optimize Steam Consumption in Processing and Filling Operations	Annual steam savings of 297 tonnes, equivalent to approximately NT\$261,688
	Xinshih General Plant : - Optimization of the air compressor integrated control system - Energy-saving project for the replacement of evaporator in raw material freezer No. 6 - B Energy-saving project for adding high-efficiency units to freezer - Energy-saving project for water pump motors	Total annual electricity savings: 755,508 kWh, equivalent to approximately NT\$2,270,005
	Taichung General Plant : Replace underground parking garage lighting with energy-efficient LED lamps	Achieve a 1.5% reduction in electricity consumption
	Yangmei General Plant : Energy saving improvements for blowers and equalization tank motors at Yangmei Wastewater Treatment Plant	Total annual cost savings of approximately NT\$0.45 million
	Chungli General Plant : Chiller pipeline insulation energy-saving project	Total annual electricity savings: 179,815 kWh, equivalent to approximately NT\$538,000
	Hukou Park : - Reduce the unit power consumption of ice-making system - Reduce the unit power consumption of freezer - Reduce the electricity consumption of air conditioning in the raw materials storage area	Total annual electricity savings: 843,188 kWh

Increased
utilization of
raw materialsFresh milk
output rate reached
96.54%Increase the soybean
output rate to
97.89%Increase the tea
output rate to
96.51%

Energy saving

Reduced electricity
by **10,138**
thousand kWhReduced **752.28**
natural gas by
thousand cubic meters

Water saving

Reduced by **13.68**
million liters

Major Raw Material Procurement Volume (tons)

Milk	144,838
Powdered Milk	8,601
Soybeans	6,888
Coffee beans	14,963
Sugar	30,690
Tea leaves	2,270
Flour	43,411
Beef	1,242
Palm oil	6,334
Pork	3,846
Wheat	122,236
Corn	93,105
Soybeans for feed use	1,182

Energy consumption (GJ)

Purchased electricity	1,665,194 GJ
Fuel oil	
Diesel	
Biodiesel	
Petroleum	
Natural gas (NG)	
Liquefied petroleum gas (LPG)	321 GJ
Self-generated green electricity	

Water resources consumption
(million liters)

Total water withdrawal	4,532
Surface water	559
Municipal water	3,866
Underground water	108

Waste generation (tons)

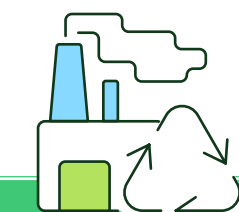
General industrial waste	1,988
Recyclable waste (sludge)	8,023
Recyclable waste (tea residue)	7,779
Recyclable waste (wastepaper)	2,256
Recyclable waste (waste plastic)	220
Recyclable waste (soybean residue)	13,510
Recyclable waste (other)	10,281
Hazardous industrial waste	2

GHG emission (ton of CO₂e)

Direct Emission (Scope 1)	62,037
Greenhouse gas emissions from self-operations (Scope1 and Scope2)	163,139
Air pollution (metric tons)	
VOCs	3.11
Nitrogen oxides (NO _x)	40.14
Sulfur oxide (SO _x)	0.007
Particulate matters (PM)	18.74

Wastewater discharge (million liters)

Wastewater	3,177
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Waste Recycling
rate **95.48%**GHG emission
intensity• Self-operations (Scope 1 and Scope 2) :
30.67 metric tons CO₂e / \$10 million• Value chain (Scope 3) :
284.63 metric tons CO₂e / \$10 millionAverage COD
equivalent reduction
of **97.77%**

3.1.2 Green Procurement and Sustainable Materials

In Uni-President's environmental management policy, green procurement and sustainable materials are important responsibilities and commitments to sustainable development. We give priority to green products upon procurement and emphasize environmental protection, energy conservation and carbon reduction of the supply chain. By putting our green procurement mechanism into good use, we hope to gradually reduce the environmental impact caused by our operations.

Furthermore, as global attention to natural capital and ecosystem services continues to grow, biodiversity has increasingly become a key issue for corporate sustainability and operational resilience. Corporate operations, raw material sourcing, and supply chain activities are inherently linked to the natural environment. Accordingly, we continue to monitor biodiversity-related issues and, based on the characteristics of our operations, are progressively incorporating biodiversity considerations into our existing management framework.

Sustainable Procurement and Raw Material Management

Since 2013, Uni-President has been awarded the Private Enterprise Green Procurement Excellence Award by the Ministry of Environment of the Executive Yuan. Our total green procurement amount reached NT\$1.956 billion in 2025, an increase of 24.54% compared to the previous year, primarily attributable to the expanded application of FSC-certified paper packaging materials.

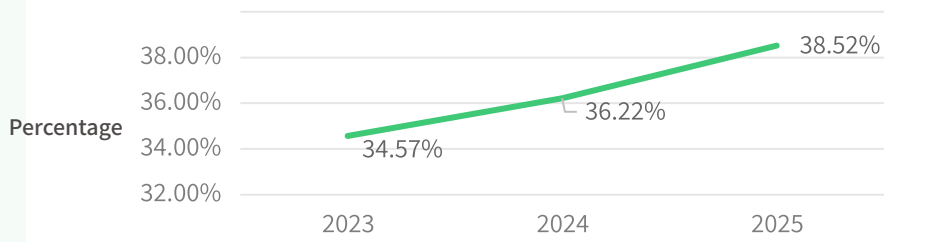


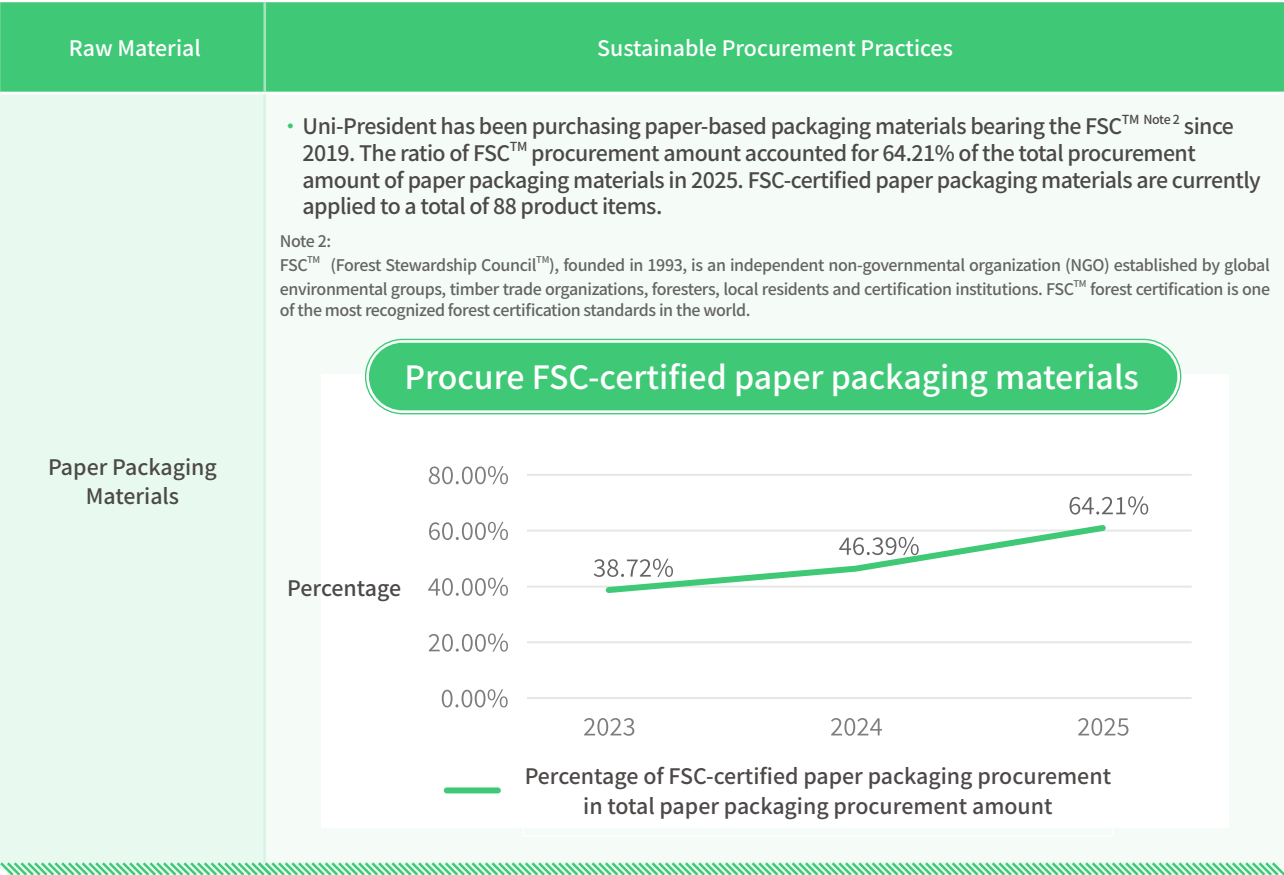
	2023	2024	2025
Green Procurement Amount (Unit: NT\$ million)	1,364	1,571	1,956

With regard to raw material management, we continue to keep a close eye on domestic and international trends in sustainable materials and, based on our operational needs, progressively evaluate the procurement of sustainably certified raw materials. The table below presents the representative raw material categories that are of particular significance to our operations and supply chain management, as well as those receiving a higher level of management attention.

Raw materials such as beef and seafood account for a relatively small proportion of our overall procurement value, with each accounting for less than 1.5% of total procurement value in each of the past three years. Beef is primarily procured based on operational needs, with supply stability as a key consideration. Seafood ingredients are mainly processed products, such as dried shrimp, and we do not directly procure unprocessed seafood products. Going forward, we will continue to periodically review our sustainable management practices for these raw materials in accordance with business development and supply chain management needs.

Raw Material	Sustainable Procurement Practices
Palm Oil	To increase the use of sustainable palm oil, Uni-President Enterprises has identified the major products containing palm oil and confirmed their sources of supply. At present, palm oil is primarily used in instant noodles, with the majority of the supply sourced from President Nisshin Corporation, a consolidated subsidiary of Uni-President Enterprises. President Nisshin Corporation is a member of the Roundtable on Sustainable Palm Oil (RSPO) and has obtained RSPO certification through third-party verification. Its Palm Oil Policy is also publicly available on the President Nisshin Corporation website. Since 2022, Uni-President Enterprises has procured RSPO-certified palm oil and will continue to monitor developments related to sustainable palm oil to further enhance the sustainability of its products.  President Nisshin Corp. Social Responsibility Statement and Policy

Raw Material	Sustainable Procurement Practices								
Soybean	Given that soy is an important raw material for our products, in the past three years, the proportion of SSAP^{Note 1} soybean purchase amount accounted for more than 30% of all soybeans purchased. The procurement volume in 2025 was 2,790 metric tons. Note 1: The U.S. Soybean Sustainability Assurance Protocol (SSAP) is a system for sustainable soybean production widely used in the U.S and is audited and certified by a third party. The certification involves measures such as reducing deforestation, protecting biodiversity, and promoting community participation. It can reduce the use of natural resources in the process of soy production, further reduce the impact on the ecosystem, and reduce greenhouse gas emissions.								
Tea	Uni-President Enterprises places safety, quality, and stable supply at the core of its operations and adopts a range of measures to safeguard consumer health. In addition to complying with relevant regulations governing pesticide residue management, we also monitor the use of herbicides along the ridges of tea plantations to reduce potential risks and strengthen agricultural chemical management. We have fully implemented a tea leaf raw material traceability system to ensure that all raw materials have complete source records and are traceable to their originating tea plantations, thereby enhancing supply chain transparency and accountability. Uni-President Enterprises continues to promote ethical procurement practices and will further expand their application to meet society's growing expectations for sustainability, regulatory compliance, and responsible procurement. To reduce the environmental impacts associated with raw material procurement, Uni-President Enterprises continues to increase the procurement of locally sourced tea leaves. By shortening transportation distances, we reduce the carbon footprint across the life cycle of tea leaf raw materials. In 2025, approximately 1,460 tonnes of tea leaves were procured from local sources, accounting for 38.52% of the Company's total tea leaf procurement. Percentage of locally sourced tea in total tea procurement <table><thead><tr><th>Year</th><th>Percentage</th></tr></thead><tbody><tr><td>2023</td><td>34.57%</td></tr><tr><td>2024</td><td>36.22%</td></tr><tr><td>2025</td><td>38.52%</td></tr></tbody></table>	Year	Percentage	2023	34.57%	2024	36.22%	2025	38.52%
Year	Percentage								
2023	34.57%								
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Coffee Beans	To guarantee the quality of its coffee beans and remain committed to sustainability, Uni-President has established principles for the purchase of green coffee beans. The main point of the principles is to ensure food safety and consistency in quality, so as to give consumers safe and dependable products. When it comes to specific measures, each batch of green beans must be inspected for pesticide residue to meet food regulations. Uni-President's actions to procure coffee beans are as follows: • We have invested in the procurement and production of Rainforest Alliance Certified beans, and continue to actively promote them. As ESG-driven customer demand grows, we are increasing the volume of Rainforest Alliance Certified bean purchases accordingly. In 2025, the volume of Rainforest Alliance Certified coffee beans used continued to increase, growing by 25% compared with 2024. • Establish the production history of purchased specialty coffee beans, which can be traced back to the processing plant or plantation in the production area to ensure product quality. • Uni-President continues to focus on green coffee beans with ESG-related certifications, such as Rainforest Alliance-certified origins or estates, and looks forward to increasing the procurement of ESG-certified beans to provide consumers with more sustainable coffee.								



Biodiversity

In recent years, biodiversity issues have increasingly drawn the attention of investors and value chain stakeholders, particularly in relation to operating locations, supply chains, and partnerships. In its operations and supply chain management, Uni-President currently leverages existing environmental management mechanisms to maintain a focus on biodiversity-related issues across aspects such as reducing environmental impact, promoting resource recycling, and driving sustainable transformation. Going forward, we will review relevant management practices in a timely manner based on operational developments and changes in the external environment, and gradually evaluate the feasibility of incorporating them into existing management systems.



Reducing Environmental Impact

We conduct inspections of existing factory sites and maintain annual certifications for international standards such as ISO 14001 and ISO 50001. Furthermore, we perform ongoing internal audits and supplier evaluations to ensure the effective operation of our environmental management system and to mitigate environmental impacts.



Promoting Resource Recycling

Uni-President is the first domestic company in Taiwan to obtain certification from the Council of Agriculture for soybean residue as a production by-product. This achievement has set a precedent for the resource utilization of soybean residue among peers in Taiwan. At our Xinshih General Plant, soybean residue is repurposed as feed for dairy cows, which not only reduces waste disposal costs but also generates new economic benefits. In 2025, we reused 8,357 metric tons of soybean residue. Additional resource utilization cases involving waste aluminum and waste activated carbon were planned for 2025; please refer to page 122 of this report for details.



Driving Sustainable Transformation

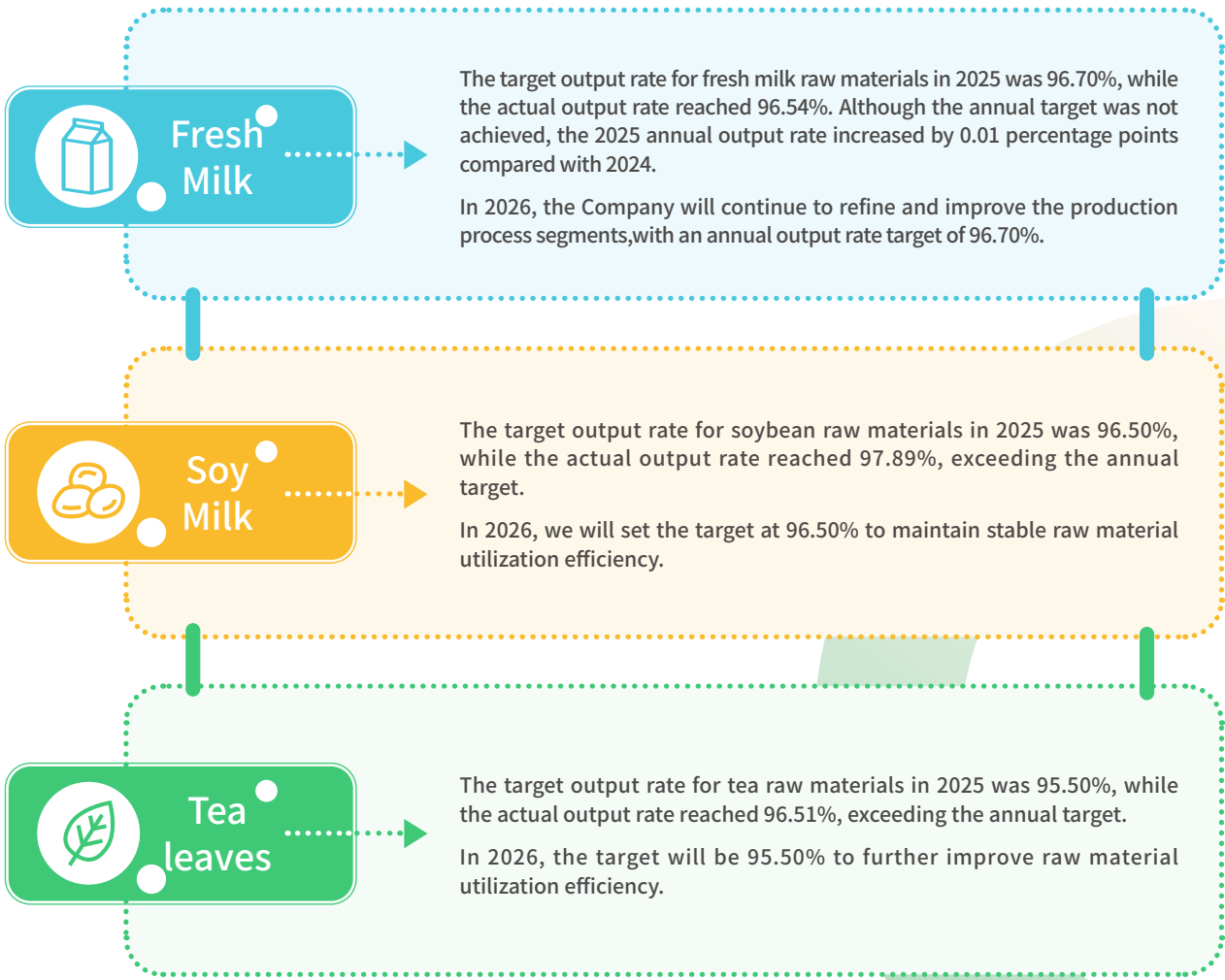
Uni-President Enterprises has continuously refined various transformation initiatives to reduce the impact of its operations on the ecosystem. These include the application of recycled plastic (R-PET) shrink labels and the attainment of carbon footprint labels for certain products to mitigate its environmental impact.

3.1.3 Environmental Protection Expenditure

We strive to alleviate the burden on the environment during the process of producing and providing services. The average annual investment in environmental protection expenditures over the past three years was approximately \$497.01 million. Total expenditures for 2025 amounted to \$509.27 million, representing a decrease of \$11.15 million compared to 2024. In 2025, operations and maintenance, waste disposal, and air pollution fees increased by \$9.72 million compared to 2024. This rise was primarily driven by an increase in waste disposal volume and a higher wastewater treatment load, which led to higher waste disposal fees, chemical costs and sludge treatment expenses. Additionally, container recycling and disposal fees increased by \$0.18 million compared to 2024. In addition, investment in environmental protection equipment decreased by \$21.06 million compared to 2024. Investment in 2025 focused on improvements to air pollution control and wastewater treatment-related equipment, including the renewal of air pollution control equipment and the upgrading of wastewater treatment facilities. For the data of environmental protection expenditure in the past three years, please refer to Appendix I ESG Information.

3.1.4 Raw Material Utilization Rate Improvement

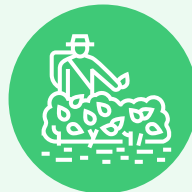
Uni-President Enterprises is dedicated to promoting a green economy by continually improving raw material utilization to reduce resource consumption and enhance production efficiency. In 2025, we continued to integrate multiple technologies into our production processes to reduce raw milk losses on the production line and improve our extraction techniques for soybeans and tea leaves. In the future, we will further strengthen process management to ensure production yield targets are met, continuously optimize raw material use, and improve both production efficiency and sustainability performance.



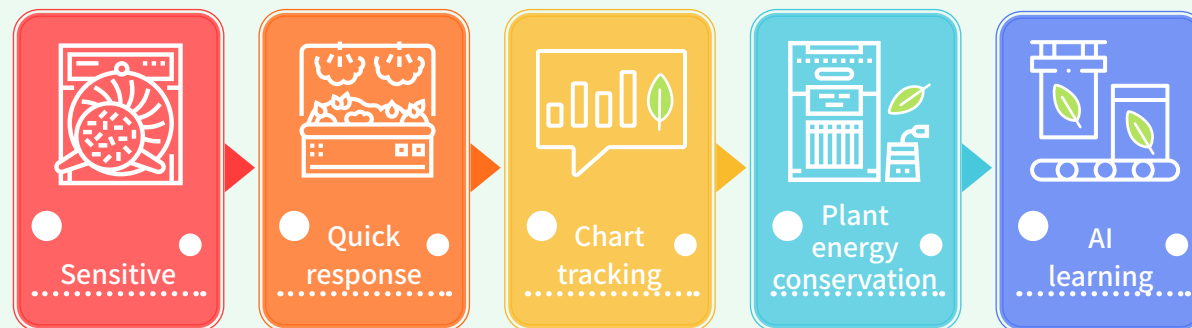
Established smart production lines

At Uni-President, we keep a close eye on smart production to improve the efficiency of product manufacturing. We have applied for the pilot program to the Ministry of Economic Affairs for testing the smart production of the tea drink production line. The main items for the smart production system cover: electronic in-plant forms and energy-saving control mechanism, which are expected to constantly innovate and improve the production technology of products and achieve the effect of proper utilization of energy resources. We expect to gradually promote this experience onto other production lines once the program is proven to be successful. By doing this, we will fully facilitate transformation of production lines with Industry 4.0 smart production systems. Our primary establishment scheme has two primary concentrations.

- ✓ Connect data at the raw material end, the process end, and the quality control end to the monitoring system
- ✓ Guarantee that the actual operational parameters at the end of the process can be implemented accurately in line with the standards



Uni-President smart production lines



3.2 Climate Change and Energy Management

(GRI 302-1、GRI 302-4、GRI 305-1、GRI 305-2、GRI 305-3、GRI 305-4、GRI 305-5)

According to the Sixth Assessment Synthesis Report (AR6) from the Intergovernmental Panel on Climate Change (IPCC), climate change has already had widespread negative impacts on both the natural environment and human society, becoming an urgent global issue that can no longer be ignored. Through proactive measures such as reducing carbon emissions and implementing concrete actions, we aim to mitigate global temperature rise while also enhancing our resilience to climate impacts, eventually contributing to long-term sustainability goals. In recent years, climate-related disasters have become increasingly frequent around the world. The Global Risks Report 2025 identifies the top four long-term risks as all being nature-related—extreme weather events, biodiversity loss and ecosystem collapse, major changes in Earth systems, and depletion of natural resources. Among these, extreme weather events have become the most critical long-term risk and are ranked as the second most critical short-term risk. Nowadays, it is impossible to ignore the impact of climate change on us. We must take immediate action to maintain the sustainable development of human society and the natural environment.

Businesses play a key role in addressing the challenge of climate change. By reducing carbon emissions and investing in green technologies, enterprises can fulfill their corporate social responsibilities while reducing the impact of climate change, to promote sustainable management practices. In addition to proactively implementing energy conservation and carbon reduction measures in each factory, we have also adopted the methods recommended by the Task Force on Climate-related Financial Disclosures (TCFD) since 2020 to strengthen our control mechanism for climate risks, comprehensively assess and review the impact of climate change on the Company, and then formulate short, medium and long-term governance strategies on climate change issues to cope with the impact of climate change.

3.2.1 Climate Risk Governance

The President of Uni-President oversees the ESG Committee in supervising and managing sustainability-related matters. The committee is responsible for formulating the Company's sustainability policies, key performance indicators, targets, and plans for each functional group, as well as reviewing execution performance. Regular meetings are held to promote and strengthen the implementation of sustainability initiatives (including climate-related issues), and the execution status of each functional group is reported to the Board of Directors annually. The environmental group of the committee is responsible for environmental management systems, compliance with environmental laws and regulations, and evaluating and improving resource utilization and climate change response mechanisms. It also holds cross-departmental meetings from time to time to discuss and achieve the goal of environmental sustainability.



Uni-President Climate Change Risk Governance Framework



Note: BU units include Dairy and Beverage Group, Baking Business Group, Provisions Group, General Foods Group, and Food-for-Life Group.

3.2.2 Assessment, response, and management of climate risks and opportunities

To assess the impact of climate change on our business, strategy, and financial planning, we have adopted a three-stage climate risk and opportunity identification process. Through this process, we narrowed down five major risks and one major opportunity facing Uni-President. For detailed methodology, please refer to the 2020 Uni-President CSR Report. We further quantified the financial impact of environmental regulations on Uni-President's businesses and reviewed and adjusted the current status of our response and management of key climate risks and opportunities. In 2025, we continued to track and optimize climate risk and opportunity management measures based on the latest environmental changes and policy trends to ensure that relevant strategies can effectively respond to possible challenges and opportunities in the future.



Response and Management of Climate Risk and Opportunity Issues

Climate risks and opportunities	Potential impact to Uni-President	Time interval	Financial impact	Adaptive management strategy	Management Target
 Physical risks Increase of severity of extreme weather events such as typhoons, floods and droughts	Faced with increasing probability of extreme weather events, our supply chain for raw materials may lead to disruption, or we may need to increase the number of days for storage of raw materials and products due to droughts or water scarcity. In addition, extreme weathers may cause damage to our plant equipment, raw materials or products, and road disruptions may result in difficulties in transporting raw materials or power or water outages, which may affect the production.	Short-term (less than three years)	- Increasing the number of days for storage of raw materials/products requires additional rented warehouses results in an increase in costs. - Disruptions in the transportation of raw materials or products results in an increase in warehousing costs - Equipment damage results in asset value damage. - Damages in raw materials or products results in an increase in operational costs and decrease in revenue.	- Production process adjustment, change the order of production according to material shortage and water shortage time. - For intermittent production of products, the priority is to produce products with a short shelf life of raw materials. - Establish a Water Resources Response Team to monitor the water consumption efficiency in the plant. - Sign a water supply agreement with water suppliers to give priority to supplying water to the plant in the event of water shortage. - In the event of a Level 1 water shortage, initiate response measures such as switching plants for production or production reduction. - Rent generators for power outages. - Avoid flooding areas when selecting plant locations. - Take out disaster insurance policy for plants to reduce financial impact. - Plan emergency response mechanisms and regularly conduct risk assessments. Purchase raw materials from different production areas to diversify risks.	- Monitor water conditions and continue to optimize response measures and management mechanisms. - Continue to optimize the efficiency of water consumption in each plant and introduce water saving projects - Diverse tea raw material supply establishment. - Stable high quality and quantity of domestic and overseas dairy sources - Refine source safety management and reduce procurement risks of raw materials. - Maintain a good relationship with large international suppliers by obtaining quotations and procuring from them. - Enhance the ability to procure outsourced services.
 Transformation risk Requirements and monitoring of existing products and services	As there is growing emphasis on sustainable products, we may begin to impose related regulations on products, or require reducing plastic used for packaging and product carbon footprint investigation. If our products are not labeled in accordance with related regulations, fines may be imposed due to violation, while the plastic reduction plan for product packaging and carbon management tool introduction will increase our R&D and product carbon management costs.	Mid-term (three to five years)	- Fines imposed due to violation of regulations results in an increase in operating expenses. - Product carbon footprint verification expenditures results in an increase in operating expenses. - Alternative materials and packaging R&D increase operating costs; at the same time, due to the light weight of products, waste treatment expenses are decreased.	- The Commercialization R&D Institute, Food Safety Center and Production Units immediately grasp new product packaging label policies, while making new labeling requirement in advance. - The "Packaging Label Review Process" has been set up. Each business unit, R&D unit, the Strategic Marketing Group, the Production Plant and the QC Unit of the FSC work together to prevent improper labeling and marketing. - There is also a "Packaging Materials Technology Team" in place for the research and development of lightweight packaging materials and material substitution.	- Product labelling is in compliance with regulatory standards. - Introduction of most suitable, environmental and functional packaging materials.
 Transformation risk Climate-related policy	The government is gradually amending its regulations for greenhouse gas emissions and renewable energy sources in response to the worldwide net-zero transformation. In 2023, Taiwan promulgated the Climate Change Response Act, setting the precedent for the imposition of carbon fees in 2026. It is anticipated that Uni-President will be influenced by the effect of carbon fees, leading to a rise in production costs. In addition, big energy users are subject to renewable energy regulations, plus the self-government ordinances promulgated by Tainan City, Taichung City, and Taoyuan City as they pursue a low-carbon city; the ordinances stipulate that big energy users install a certain proportion of renewable energy capacity locally. Having production factories in all three cities, Uni-President expects itself to face increased equipment installation cost and production cost.	Mid-term (three to five years)	- Paying a carbon fee causes production costs to rise. - Payment of violation fees results in an increase in operating expenses. - Due to renewable energy regulations: - Depreciation of equipment is increased. - Operating costs increased (procurement of renewable energy power certificates). - Operating expenses increased (payment of allowance).	- Inventory and performance evaluation of annual energy consumption and greenhouse gas emission of the organization. - Product carbon footprint introduction. - Introduce energy-saving projects: In 2025, the total electricity saving was 10,138 thousand kWh, the natural gas consumption was reduced by 752.28 thousand cubic meters, the water saved was 13.68 million liters, and there was a reduction of 6,555 metric tons of CO₂e. - Installation of biogas power generation equipment: The power generation in 2025 was 480,827 kWh, which was sold back to Taipower to generate a total income of NT\$ 3.55 million. - Installation of photovoltaic equipment: In 2025, the power generation was 311,380 kWh.	- The annual average power saving rate of each general plant is >1.5% for 2026 (Average power saving rate was 3.06% in 2025). - Lower the GHG emission intensity of Scope 1 and 2 by 1.5% per year (Emission intensity: Metric tons of CO₂e / \$10 million Sales Revenue).

Contents		Introduction	Managing a Transparent and Ethical Enterprise	Shaping a Safe and Healthy Food and Drink Culture	Commitment to Environmental Sustainability	Building a Healthy and Happy Workplace	Creating a Healthy and Happy Tomorrow	Appendix
Climate risks and opportunities	Potential impact to Uni-President	Time interval	Financial impact	Adaptive management strategy		Management Target		
 Stakeholder concerns	- To increase consumers' awareness of sustainability, NPO and NGO organizations proactively promote carbon reduction, plastic reduction products and related actions to change consumption behaviors of consumers. If we do not make a timely response or launch related products, it may affect our product sales. - Faced with the pressure of many sustainability ratings, a poor sustainability rating may affect the willingness as to whether an investor will make an investment, as well as the consumers' sense of brand identity.	Mid-term (three to five years)	- If sustainability performance is poor, it may lower an investor's willingness for investment, further increasing borrowing costs. - A consumer's purchasing willingness is affected due to sustainability brand image or lack of sustainable products, resulting in a decrease in revenue.	- Continue to invest in the R&D of new types of bakery, fresh food, and high nutrition products and processes. - Proactively develop and expand lightweight and optimal packaging materials. - Carry out surveys on a regular basis to get hold of issues concerned by stakeholders. - Continue to invest in the research of the possibility of plastic reduction while maintaining the quality of products.		- Continue to refine quality products. - Introduction of most suitable, environmental and functional packaging materials.		
 Raw materials management resilience	Climate change and rising geopolitical risks may affect the timeliness and stability of raw material supply, leading to increased raw material costs or disruption of raw material supply chains. Therefore, we must increase the diversity of raw material sources and increase the stability of supply chain sources to respond to different risk situations.	Mid-term (three to five years)	- Unstable supply prices of raw materials result in an increase in operating costs. - Alternative material selection and R&D results in an increase in operating costs.	- Stable management of raw material sources. - Come up with different formulas to handle short-term shortages of raw materials. - Frequently assess the availability of goods to bolster the stability of the supply chain.		- Seek an alternative supplier of raw materials and a mechanism for substitute materials. - Stable high quality and quantity of domestic and overseas dairy sources. - Refine source safety management and reduce procurement risks of raw materials.		
 Improve resource utilization efficiency	We continue to enhance product yields and reduce food waste through process improvement. At the same time, we promote waste recycling and reduction to improve waste treatment efficiency. By doing this, we increase the opportunities to create new markets while reducing waste treatment costs.	Short-term (less than three years)	- Waste treatment expenses are reduced as a result of the promotion of waste recycling and reduction of the weight of waste. - Due to the improvement of production efficiency, raw material consumption is reduced, decreasing operating costs.	- Expanding the possibility of resource utilization of tea residue in the future. - Evaluate utilization of tea and soybean residue. - Resale of anaerobic sludge. - Reduce waste generation or increase resource recovery through the adoption of new technologies.		Waste recycling rate over 95%.		

Major strategies and impacts of Uni-President in response to the evolution of environmental regulations

In order to grasp the possible risks and impacts of environmental laws and regulations on operations within Uni-President and provide a basis for future carbon reduction strategies, we have inventoried several major costs and expenditures arising from related laws and regulations. In response to renewable energy regulations, we have invested in the development of renewable energy power generation. In addition to continuing to expand biogas power generation, we installed 2.05MW of solar power in Xinshih Logistics Park and 0.10MW in Xinying Frozen Prepared Food Factory in 2025. Related infrastructure construction and other capital expenditures amounted to approximately NT\$ 88.20 million.

In addition, the announcement of "Carbon Fee Regulations" indicates an increase in related costs in the future. Therefore, we pre-assess the possible carbon fee costs in advance to adjust the allocation of related funds. We pre-assess the related costs with a carbon price of NT\$ 300 / ton. According to the current regulations, the plants required to pay the carbon fee in 2025 are Xinshih and Yangmei. After deducting 25,000 tons of emissions from each factory, the total emission for which carbon fees are payable is 26,900 tons. The initial carbon fee is about NT\$ 8.07 million in 2025.

To strengthen internal awareness of carbon pricing, Uni-President Enterprises implemented an internal carbon pricing mechanism starting in January 2024. In line with the Ministry of Environment's carbon fee standards, a benchmark of NT\$300 per ton of CO₂e is used. The head office collects carbon fees from each business unit and allocates the funds into a dedicated carbon fee fund. The purpose of implementing carbon fees is to incorporate carbon costs into investment and operational decision-making and cost-benefit analysis, in order to evaluate relevant investments, such as energy-saving technologies, green building certifications, and renovation projects. Uni-President Enterprises has set a carbon reduction target of 38% by 2030, using 2005 (236,000 tons) as the base year. In 2025, total electricity savings reached 10,138 thousand kWh, and natural gas consumption was reduced by 752.28 thousand cubic meters. The average power saving rate across all major factories in 2025 reached 3.06%. Compared to the base year of 2005, emissions in 2025 were reduced by 31.03% (a decrease of 73,400 tons). At NT\$300 per ton, this translates to a total savings of NT\$22 million.

3.2.3 Energy Consumption and GHG Emissions Management Performance

(GRI 302-1 、GRI 305-1 、GRI 305-2 、GRI 305-3 、GRI 305-4)

Due to the rising global demand for carbon management while facing the global and domestic net-zero trend, we formally introduced the new ISO 14064-1:2018 inventory in 2021. By taking this approach, not only have we expanded the inventory scope, the internal GHG promotional team was also adjusted. Furthermore, through comprehensive inventory process and stringent external verification mechanisms, the management for direct and indirect GHG emissions is strengthened and the carbon management of Uni-President moves towards a new milestone.

In addition, we have an Energy Management Team in place to set management targets for each plant and to evaluate energy management incentives in groups. Evaluation is carried out based on the daily management achievements and annual energy-saving efficiency of each plant. The first place in each group will be granted an incentive to encourage their energy saving performance. Our Hukou Park obtained ISO 50001:2018 energy management system certification in 2024, which is valid from January 15, 2025 to January 15, 2028.

Uni-President's incentives for energy conservation and carbon reduction and the internal carbon pricing mechanism



At Uni-President, we have established an incentive system for improvement of energy conservation proposals. If an energy conservation proposal submitted by an employee meets the review criteria of the Review Committee, a grant will be given according to the improvement contents and energy conservation benefits. If the carbon reduction benefits have been verified, each ton of CO₂e reduced can be converted into an energy-saving benefit equivalent to NT\$300.

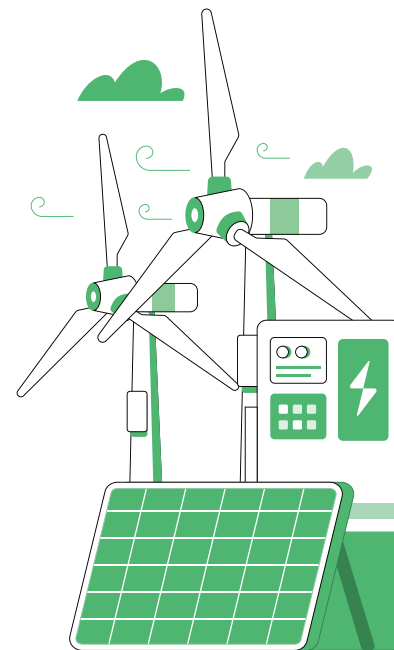
Through its incentive program for energy-saving and carbon-reduction improvement proposals, Uni-President Enterprises achieved electricity savings of 10,138 thousand kWh, reduced natural gas consumption by 752.28 thousand cubic meters, saved 13.68 million liters of water, and reduced CO₂ emissions by 6,555 metric tons.

Energy consumption status

In 2025, Uni-President consumed 1,665,515 gigajoules (GJ) of energy, of which 44.43% came from purchased electricity, and 0.0193% from renewable energy. Moreover, electricity and natural gas take up the majority of the direct energy consumption. For detailed energy consumption for the past years, please refer to energy consumption, non-renewable energy consumption and renewable energy generation in Appendix I – ESG Information.

Reducing energy consumption is the Company's top priority in its carbon reduction efforts. Uni-President Enterprises manages energy use by setting power-saving rate for each plant. In 2025, the average power-saving rate across all main plants reached 3.06%. In the future, Uni-President Enterprises will continue to strengthen the management of power-saving rates at each plant, and aim for an annual power-saving rate of no less than 1.5%, with the goal of reducing Scope 1 and 2 GHG emissions by 38% compared to 2005 levels by 2030.

Meanwhile, to comply with renewable energy regulations, e.g., "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users above a Certain Contract Capacity" and the self-government ordinances for low-carbon cities promulgated by Tainan City, Taichung City, and Taoyuan City, In 2025, Uni-President generated a total of 792,207 kWh of electricity through biogas, solar, and wind power generation methods. In the past three years, Uni-President has invested NT\$ 155 million in various energy-saving improvement measures.



GHG emissions

In the past, Uni-President performed GHG inventory management according to the government's policies. To be on par with the progress of GHG inventory standard conversion and global carbon management trends, inventories have been conducted according to ISO 14064-1:2018 GHG inventory criteria in all plants and have passed the external verification since 2021.

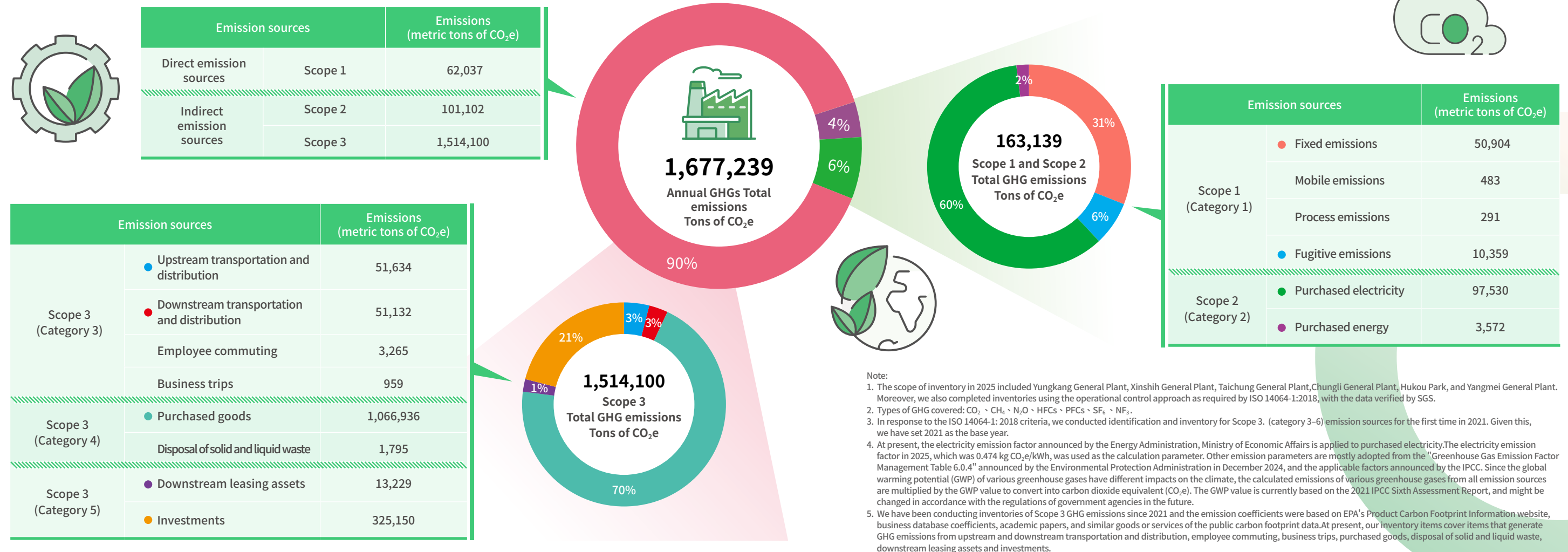
In 2025, we determined key indirect emission sources by following six significant principles for indirect emission source identification, namely: regulations and stakeholder expectations, ease of data acquisition, peer disclosure status, availability of emission coefficients, quantification of materiality and the possibility of reduction plans. In 2025, the total GHG emissions were 1,677,239 metric tons of CO₂e, and among this, the GHG emissions for Scope 1 and Scope 2 (self-operations) were 163,139 metric tons of CO₂e (accounting for 10% of the total emissions), while the GHG emissions for Scope 3 (value chain) were 1,514,100 metric tons of CO₂e (accounting for 90% of total emissions).

Of all the GHG emissions from self-operations (Scope 1 and Scope 2), 97,530 metric tons of CO₂e were the main emission source generated by purchased electricity, accounting for 60% of the GHG emissions from self-operations; followed by fixed emissions, including emissions generated from the use of fuel for power generation engines, boilers, and heaters, with emissions of 50,904 metric tons of CO₂e, accounting for 31% of the GHG emissions from self-operations.

The GHG emissions in the value chain this year covered upstream and downstream transportation and distribution, employee commuting, business travel, purchased goods, disposal of solid and liquid waste, downstream leasing assets and investments. Among these items, purchased goods were the main source of emissions with 1,066,936 metric tons of CO₂e, accounting for 70% of GHG emissions in the value chain; followed by emissions generated due to investments, with a total of emissions of 325,150 metric tons of CO₂e, accounting for 21% of GHG emissions in the value chain.

In 2025, the self-operating (Scope 1 and Scope 2) GHG emission intensity was 30.67 metric tons of CO₂e per NT\$10 million of sales revenue. The greenhouse gas emission intensity of the value chain (scope 3) for this year was 284.63 metric tons of CO₂e per NT\$10 million of sales revenue. Going forward, we will keep an eye on and control the emission intensity, aspiring to eventually accomplish the aim of decoupling business growth from carbon emissions. For GHG emission data for the past 3 years, please refer to GHG Emission Data for the Past 3 Years in Appendix I – ESG Information.

2025 GHG emissions of Uni-President



3.2.4 Reduction Plans

(GRI 302-4、GRI 305-5)

In order to achieve the medium and long-term reduction targets, Uni-President Enterprises evaluates and plans the implementation of various emission reduction measures based on the results of greenhouse gas inventories. In terms of direct operational emissions, the Company has replaced fuel oil with cleaner natural gas and continues to implement annual energy-saving projects. These include equipment upgrades, parameter optimization, and production process adjustments. In 2025, key energy-saving projects focused on replacing chilled water units and improving boiler systems. These initiatives resulted in a total reduction of 734.85 metric tons of CO₂e and saved NT\$4.49 million. To manage product carbon footprints, the Company continues to maintain carbon footprint labeling certification.

2025 Product Carbon Footprint Label



2025 Representative Energy Saving and Carbon Reduction Projects

Xinshih Dairy Plant 2 and Meat Processing Plant - Chiller Efficiency Optimization Project

Annual electricity savings of 881,339.08 kWh; reduction of energy consumption by 3.1728 terajoules (TJ); reduction of CO₂e emissions by 435.38 tons; and annual cost savings of \$2.63 million.

- XinShih Dairy Plant 2 replaced its old chillers with a variable-frequency permanent magnet model, reducing unit energy consumption from 1.297 kW/RT to 0.63 kW/RT; this resulted in annual electricity savings of 538,845.00 kWh and a carbon reduction of 266.19 metric tons. Similarly, the meat processing plant updated its chiller systems, lowering unit energy consumption from 0.91 kW/RT to 0.63 kW/RT, which saved 342,494.08 kWh of electricity and reduced carbon emissions by 169.19 metric tons per year. Together, the two plants saved 881,339.08 kWh of electricity and reduced carbon dioxide emissions by 435.38 metric tons per year.



Xinshih Mechanical Affairs Section - Boiler Energy Saving Project: Installation of CO Controller and O₂ Control System

Annual savings of 88,255.51 m³ of natural gas; a reduction of 3.3256 terajoules (TJ) in energy consumption; a reduction of 183.62 tons of CO₂e emissions; and annual cost savings of \$1.03 million.



- Xinshih Mechanical Affairs Section promoted a project to improve boiler combustion efficiency. Following the introduction of O₂/CO real-time feedback control, the steam-to-fuel ratio of the B20 boiler decreased from 68.92 to 68.43, saving 28,315.63 m³ of natural gas and reducing carbon emissions by 58.91 metric tons annually. In addition, after an O₂ automatic control system was installed for the C30 boiler, the gas ratio fell from 72.42 to 70.57, saving 59,939.88 m³ of natural gas and reducing carbon emissions by 124.71 metric tons per year. The two improvement measures saved a total of 88,255.51 m³ of natural gas and reduced carbon dioxide emissions by 183.62 metric tons per year.

Xinshih Beverage Plant 1 - Energy-saving project for the operation of the soy milk and brine main unit

Annual electricity savings of 234,513 kWh; reduction of energy consumption by 0.84425 terajoules (TJ); reduction of CO₂e emissions by 115.85 tons; and annual cost savings of \$0.83 million.

- Xinshih Beverage Plant 1 replaced its soybean brine chiller with a variable-frequency permanent magnet model, reducing unit energy consumption from 0.977 kW/RT to 0.63 kW/RT. Based on actual annual operating hours, this initiative saved 234,513.00 kWh of electricity and reduced carbon dioxide emissions by 115.85 metric tons per year.



3.3 Water Resources Management

(GRI 303-1、GRI 303-2、GRI 303-3、GRI 303-4、GRI303-5)

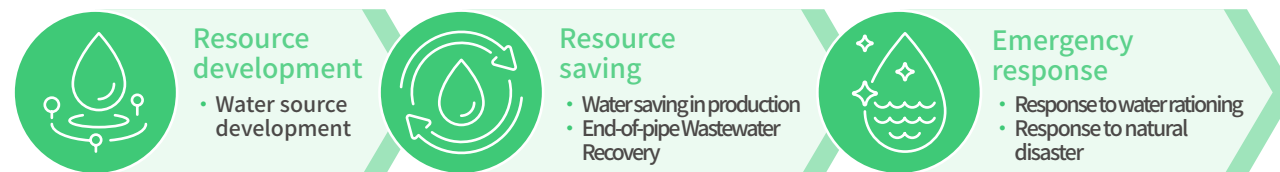
Uni-President regards water resources as an important environmental and operational issue. Among our diversified products, beverage products such as juice, tea and dairy products are highly dependent on water in the manufacturing process. Although rainfall is abundant in Taiwan, with uneven distribution of water resources, coupled with frequent rainstorms and water shortages caused by climate change in recent years, the complexity of water resource management has further increased. Therefore, we are committed to enhancing resilience and adaptability in water resource management.

3.3.1 Water resource management strategies

(GRI 303-1)

To avoid the numerous risks to water resources, Uni-President has three standpoints, including resource development, resource saving and emergency response, which manage water resources based on the energy management team's hierarchical management system. We also hold regular meetings to discuss issues related to water resources, set up policies, and review the performance of water conservation, as well as integrate water conservation concepts into detailed planning, design, production and working environments via various means such as posters, slogans and training courses.

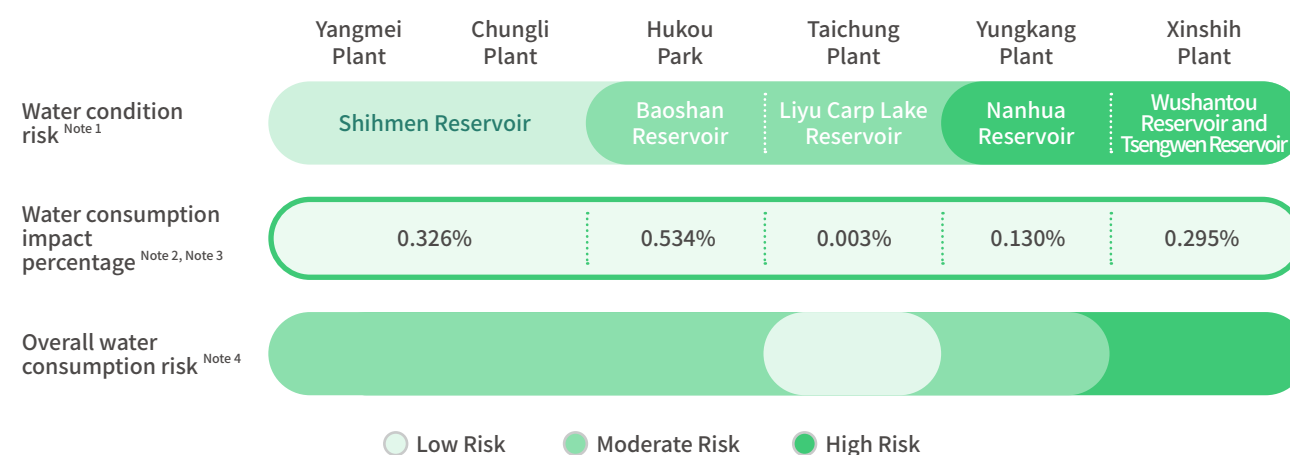
Water resource management strategies



Water resource risk identification and response

In the overall value chain, the "raw materials" and "manufacturing stage" of our products are highly related to water resources. Among them, raw materials come from crops, and as water, as an integral part of our products, is crucial for their production. To understand more about water withdrawal risk and its impact on the environment, we refer to the research data released by the National Science and Technology Center for Disaster Reduction to get an understanding of the probability of drought risk with each source of water withdrawal. Moreover, we also identify the overall water consumption risk of each plant with reference to the 2025 water consumption data. The results indicate the control of water conditions and production scheduling are management priorities.

Water consumption risk analysis of each plant



Note 1: Water condition risk data: With reference to the Disaster Risk Adaptation Platform. <https://dra.ncdr.nat.gov.tw/Frontend/Disaster/RiskDetail/BAL0000022>

Note 2: Water consumption impact ratio: 2025 plant water intake/2025 water consumption announced by each reservoir.

Note 3: The announced water consumption of each reservoir in 2025: Refer to 2025 Reservoir Operation Overview from the Water Resources Agency, Ministry of Economic Affairs.

Note 4: Overall water consumption risk: The risk level identified after the combining of information on water condition risk data, water consumption impact percentage, and historical plant operation experience.

3.3.2 Risk Management for Water Resources

(GRI303-3、GRI303-4、GRI303-5)

Extreme weather makes it more difficult to manage water resource risks. Moreover, typhoons and rainstorms that hit Taiwan each year often lead to an increase in raw water turbidity or water risks such as water shortages caused by climate anomalies. These are risks that affect productivity. We have set up a water resources response team to prevent production losses caused by unstable water conditions. The supervisor of the Technical Group, who also serves as the convener of the Environmental Group under the ESG Committee, is appointed as the convener of the Water Resources Response Team and is responsible for coordinating with all relevant units and assigning work duties. We have also entered into a sales and purchase agreement with the water suppliers, agreed on reasonable transportation costs with water transportation operators, while effectively controlling the transportation schedule, ensuring that water is supplied during water shortages. In the event of a water shortage, we initiate related countermeasures according to the levels of water restrictions announced by the government. In doing so, we minimize operational losses caused by water shortages.

Water Resources Risk and Adaptation

Risk Source	Risk Issue	Adaptation Action
Regulations	- Response to laws and regulations - Water consumption fee collection method - Water Pollution Control Act	- Establishment of the Water Response Team. Closely monitor the water consumption of each plant and water conditions in each area - Acquire green building certification for new plant buildings - Establish and monitor targets for discharged water quality
Disasters	- Insufficient water resources - Increased chance of heavy rainfall and floods	- Establish natural disaster response standards and conduct regular emergency response drills - Promote water conservation projects to enhance water use efficiency - Rainwater recovery equipment installed in the new plant - Establish water restriction and response plans

Management mechanism and division of labor of the Water Resources Response Team

Coordination and management	- Decide on, announce, and implement countermeasures - Coordinate the work and capture status	Technical Group
Monitoring water consumption	- Understand water demands and cultivate water sources - Monitor water conditions in production areas and announce related information - Establish the water shortage response plan of the general plant and coordinate production based on water consumption sequences	Engineering Division Production Plant
Water scheduling	- Dispatch water trucks - Conclude transportation service agreement	Logistics Division
Water price management	Conclude agreements on the unit price with water suppliers	Purchasing Division
Monitoring water quality	Control water quality and water truck safety	Food Safety Center
Water conservation measures	- Publicize and implement drinking water conservation measures in office buildings and dormitories. - Promote and implement technologies for water conservation and recycling in the process. - Implement technologies relating to water recycling	Engineering Division Administrative Service Division Production Plant

Water shortage countermeasures of Uni-President

To address the risks of water restrictions or supply interruptions, Uni-President has established a comprehensive risk assessment mechanism and corresponding response measures to ensure both production operations and domestic water needs are met. The company holds meetings in response to changes in the water supply warning signals. Business units review and adjust stock keeping units (SKUs) to reduce the impact of water restrictions or outages on the supply chain. At the same time, the Water Resources Response Team conducts preparatory checks and drills for water transportation operations to ensure a prompt response in the event of water shortages. As for response measures, business units assess production output adjustments, plant and dormitory facilities reduce domestic water flow, and the Engineering Division is responsible for reallocating water for production use. In addition, the company collaborates with transportation providers to ensure that water can be transported from Hukou Park, the Xinshih General Plant, or other water sources, thereby minimizing the operational impact of water restrictions or supply disruptions.

 Water rationing measures	 Emergency response of Uni-President
Phase I - Reduce water supply pressure - Stop water supply to non-urgent or unnecessary facilities	- Increase the frequency of Water Supply Information Reports and online reporting of water consumption and storage to facilitate situation control - Check the quality of well water and purchased water after phase II water rationing is announced - Verify the status of other water sources, including capacity, water quality, and water rights
Phase II - Stop high consumption water supply users - Reduce water supply	
Phase III Stop water in turns by area or in all areas	- Initiate the "Water Supply Emergency Response Mechanism." Manage purchased water, water transportation, and dedicated intakes, and test water quality and treat incoming water - Activate water storage equipment and increase storage - Perform inter-plant dispatch, with the Hukou park in northern Taiwan and the Xinshi General plant in southern Taiwan as the dispatch centers to supply water to other complexes in a timely manner - Adjust production processes and product prioritization, and increase normal temperature inventory
Phase IV Fixed time and fixed quantity supply	

Water Consumption Status in Production Sites

In 2025, Uni-President's total water withdrawal amounted to 4,532 million liters^{Note}, and the total water consumption was 1,355 million liters^{Note}. Water was withdrawn from various sources, with 12.3% from surface water, 2.4% from groundwater, and 85.3% from tap water. The total water discharge in 2025 amounted to 3,177 million liters, of which 4.67% was handed over to a third party for treatment, and the remaining 95.33% was discharged from the drains of each plant (surface water). The water withdrawal of Yungkang and Xinshih General Plants, which are located in the higher water source risk area, account for 49.11% of the total water withdrawal and 47.46% of the total water discharge. The water withdrawal intensity in 2025 was 0.85 million liters per NT\$10 million, meeting the target set for the year. In the future, we plan to continue to optimize water consumption efficiency with a water withdrawal intensity of less than 1.00 million liters/NT\$ 10 million (sales revenue). For relevant data, see Appendix I Use of Water Resources for the Past Three Years. In addition, the Company has obtained water recycling rate verification from Metal Industries Research & Development Centre in accordance with the Water Resources Agency's R2 water recycling rate verification standards. Furthermore, the Company has continued to improve water efficiency through systematic management mechanisms, strengthening the management of water intake, consumption, recycling, and reuse to achieve the goal of sustainable consumption of water resources.

Note: 1 million liters of water=1 thousand cubic meters of water.



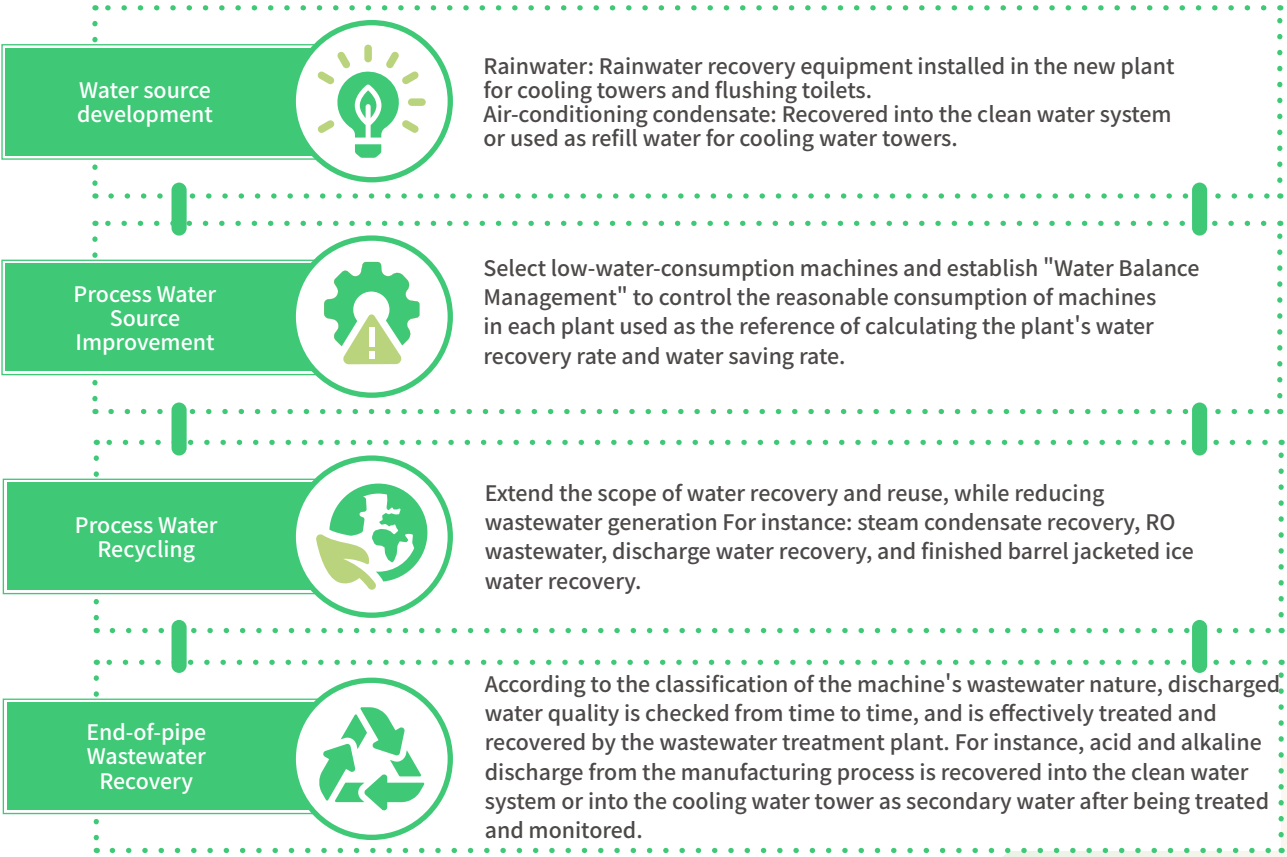
Note:
1. Water for manufacturing includes water for soft water systems, boilers, and products.
2. Water for public utilities includes water for cooling towers, washing towers, cleaning and pouring, and fire fighting.
3. Water for household use includes water for drinking, washing and flushing toilets.

Water Withdrawal (4,532 Million Liters)		Water Consumption (1,355 Million Liters)	
Surface Water	12.3%	Water for public utilities	15.56%
Groundwater	2.4%	Water for manufacturing	81.18%
Tap Water	85.3%	Water for household use	3.26%
Water recycled		80,986 million liters	
Water reused		279 million liters	

3.3.3 Water Conservation Action

Apart from water that is required in production processes, we make an effort to promote efficient water usage in the plant through four water conservation strategies and introduction of water saving projects. These include water source development, process water source improvement, process water recycling, and end-of-pipe wastewater recycling.

Water Saving Strategy



2025 Water Saving Projects

Madou Plant - Water-saving Improvement for Bread Line 4 Tray Washer

The investment amounted to \$0.02 million, with annual water savings of 8.44 million liters.

-  **Current status:** The overflow pipe of the cleaning machine for bread baking tray line 4 was originally designed with a low height. This caused water in the later stages to overflow and be discharged before it could be fully recycled and reused, resulting in the waste of process water.
-  **Improvement measures:** Reconstructed the overflow pipe of the tray washer and increased the overflow height by 30mm to meet the actual operational requirements of the current model, thereby enhancing the utilization rate of circulating water and reducing the amount of clean water to be replenished.
-  **Annual benefits:** Based on actual water consumption before and after improvements, the annual water savings reached 8.44 million liters.



3.3.4 Wastewater Management

(GRI 303-2)

As Uni-President's wastewater is mainly organic, oil and grease, and suspended solids, we have set up wastewater treatment equipment in the plants. Wastewater is discharged after front-end pretreatment and biological treatment, or discharged to a legal outlet or into exclusive wastewater treatment plants in the industrial park. In order to comply with effluent standards, we have established strict standards in accordance with the government's laws and regulations. By doing this, we inspect the functions of wastewater treatment plants and the concentration of effluent in each plant. We have also set up targets for management on annual wastewater quality as the basis for assessing effectiveness.

In 2025, the total wastewater volume of all plants combined amounted to 3,177 million liters, and the average chemical oxygen demand (COD) concentration for the year was 47.70 mg/L, achieving the target of an average concentration of less than 48 mg/L. We will continue to strictly control the wastewater quality targets of the plants in order to reduce the average concentration to less than 48 mg/L in 2026. In contrast, the performance of other testing items such as TSS and BOD this year remained unchanged from the past, indicating the stability of the factory's wastewater treatment performance.

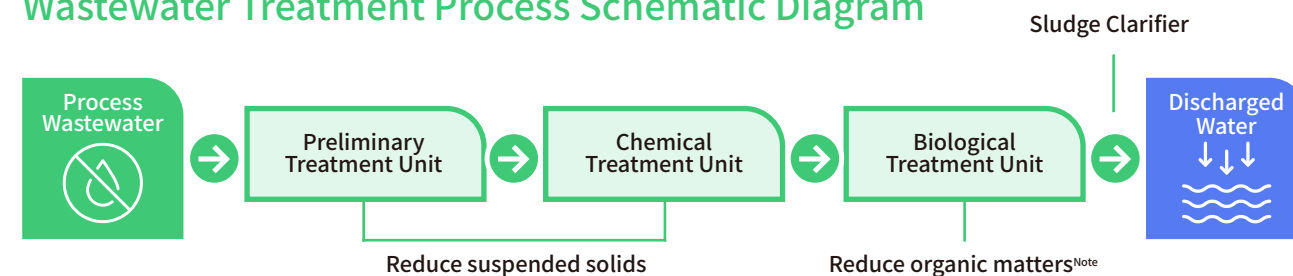
Yangmei Wastewater Treatment Plant - Flare Installation

In 2025, a wastewater treatment system improvement project was implemented. The anaerobic system at Yangmei wastewater treatment plant generates methane (biogas) as it decomposes organic matter (COD) in the water. Previously, this biogas was not effectively treated; however, a flare was subsequently installed at the back end of the system to combust the biogas, thereby reducing carbon emissions caused by the direct release of methane. The project commenced trial combustion in May 2025, achieving a cumulative reduction of 1,004 metric tons of CO₂e in carbon emissions as of December 31, 2025.

Resource utilization of the fermentation liquid from Liuying TMR ^{Note}

In 2025, a fermentation liquid resource recycling and reuse project was implemented. The original fermentation liquid from Liuying TMR Center was previously treated on-site and discharged to Liuying Technology Industrial Park wastewater treatment plant. Subsequently, to promote resource recycling, the center transitioned to utilizing plant-based waste (R-0120) by outsourcing it to contractors for reuse as raw material for biogas power generation. The project began removal and treatment in March 2025; as of December, a total of 1,140 tons had been removed, generating an annual benefit of \$1.245 million and reducing wastewater treatment volume by 1,140 tons per year.

Wastewater Treatment Process Schematic Diagram



Note: After treatment, the wastewater undergoes a biological treatment process to reduce organic content, followed by sedimentation to become dischargeable effluent.

Uni-President Wastewater Discharge Control Standards

Uni-President Wastewater Discharge Control Standards

BOD ≤ 22.5 mg/L
COD ≤ 48 mg/L
SS ≤ 22.5 mg/L

Effluent Quality Standard

BOD ≤ 30 mg/L
COD ≤ 100 mg/L
SS ≤ 30 mg/L

Standards of Setting Uni-President Effluent Quality Target

Our self-imposed strict regulations (75% of the regulatory limits)

Xinshih Plant – Project of wastewater and biogas power generation

In 2025, Carbon emission reduced by 228 tons of CO₂e, increasing revenue by NT\$3.55 million

With circular economy and carbon reduction issues being the most pressing issues in the world at the moment, as a responsible company, we are dedicated to pollution reduction at source and waste recycling. We are aware that the high concentration of organic sugar-containing wastewater in the food manufacturing industry produces a large amount of biogas after treatment. Our old approach was to send biogas directly to the combustion tower for burning; however, according to domestic and international research, biogas collected for power generation can maximize the benefits of biogas and reduce methane emissions, posing a beneficial effect to GHG emission reduction.

In view of the environmental benefits of biogas power generation, the Xinshih Plant continued to operate its wastewater biogas power generation system in 2025, reducing GHG emissions by 228 metric tons of CO₂e and generating 480,827 kWh of electricity during the year. The electricity generated was sold back to Taiwan Power Company (Taipower), generating a total revenue of NT\$3.55 million.

Biogas power generation schematic diagram



3.4 Pollution Prevention and Management

(GRI 305-7、GRI 306)

3.4.1 Air Pollution Management

(GRI 305-7)

In the production processes of our products, air pollutant emissions are mainly PM, SO_x, NO_x and volatile organic compounds (VOCs). The pollutants may come from material processing, boiler combustion and wastewater treatment. To effectively collect air pollutants, we have installed cyclone dust collectors in the plants while strengthening equipment maintenance to improve equipment availability rate. At the same time, we plan to replace oil-fired boilers with natural gas boilers in all plants in an effort to largely reduce the generation of NO_x and SO_x.

This year, Particulate matter (PM) emissions increased slightly compared with the previous year, while emissions of volatile organic compounds (VOCs), nitrogen oxides (NO_x), and sulfur oxides (SO_x) remained broadly unchanged. The increase in particulate matter emissions was mainly attributable to the addition of four connection points to the process conveying equipment at the Liuying TMR Plant in 2025, as required by the Environmental Protection Bureau. For air pollution emissions in the past three years, please refer to Appendix I ESG Information. In the future, we will continue to monitor the emission concentrations of PM.

3.4.2 Waste Management and Circular Economy

(GRI 306)

Uni-President Enterprises manages waste from a full value chain perspective. Upstream, we ensure proper disposal through our supplier management system and oversight of contract manufacturers' waste flows. Within our operations, we have established the "Waste Management Measure" to ensure that waste is not only properly classified and managed but also removed and treated in accordance with procedures and legal requirements. All operational waste is handled by third-party contractors and includes general waste, food ingredient residues, sludge, recyclable packaging materials, and hazardous waste. In 2025, the total waste generated was 44,059 metric tons, an increase of 1.62% compared to 2024. The increase was mainly due to increases in food processing sludge, tea residues, waste paper, and kitchen waste compared to the previous year. For the waste generation and disposal status in the past three years, please refer to Appendix I ESG Information.

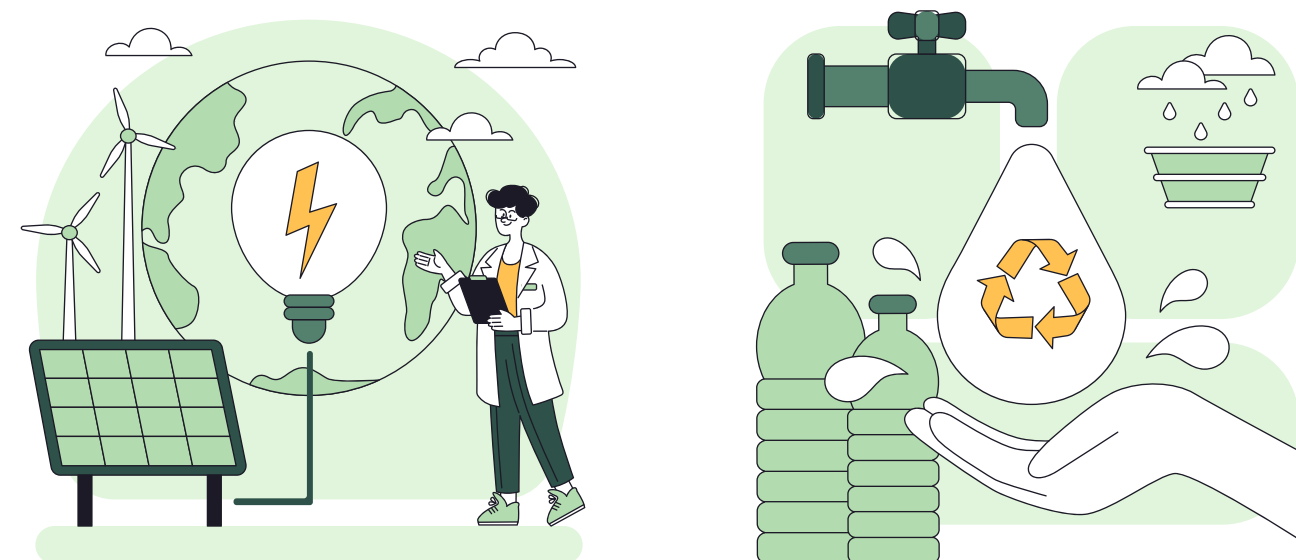
Although the amount of waste can be reduced by relying on the improvement of manufacturing processes or other technologies, with the increase of the Company's business, the key to controlling the amount of waste is to effectively increase the waste recycling rate. We actively adopt the circular economy mindset and set KPIs for waste reuse management, including maintaining an annual waste recycling rate of at least 95%. Since 2016, we have achieved our waste management targets for nine consecutive years, with a waste recycling rate of 95.48% this year. Specific circular economy cases are explained below:

- Waste aluminum recycling at Xinshih Plant
Xinshih Plant optimized its handling of aluminum caps generated during the production of Tuo Tuo products. Originally treated as general waste, these materials are now collected by contractors for reuse and processed into aluminum ingots for sale. This initiative has not only reduced waste disposal volumes but also enhanced the value of resource recycling. In 2025, Tuo Tuo recycled a total of 7.93 metric tons of waste aluminum.

- Waste activated carbon recycling at Xinshih Plant
Waste activated carbon generated from the manufacturing processes and water treatment systems at Xinshih Plant was originally disposed of by landfills. Following an evaluation and the selection of suitable contractors, the plant switched to a thermal treatment process for resource recycling. This allows the waste to be repurposed into industrial-grade activated carbon products for sale, thereby extending the lifecycle of the resources and reducing the volume of final waste disposal. In 2025, a total of 14.08 metric tons of waste activated carbon was recycled into resources.

Tracking the flow of factory waste and recyclable materials

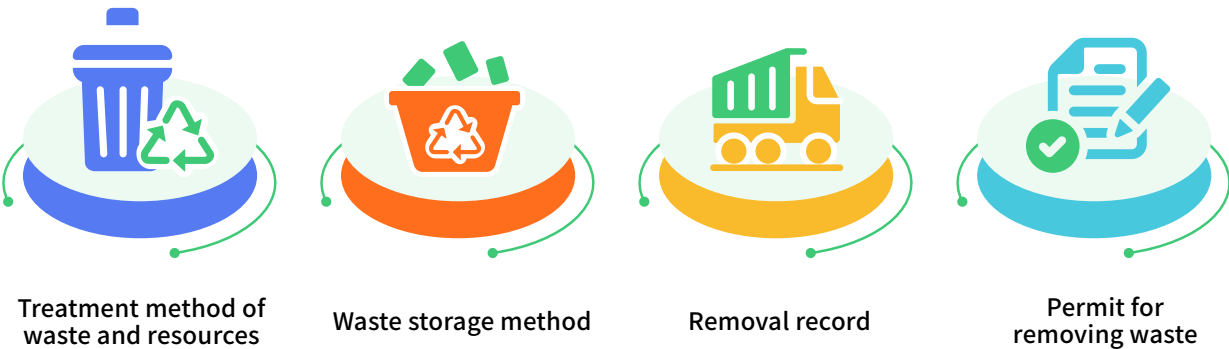
In terms of the downstream value chain, as we emphasize the proper waste removal by the vendor, waste generated by Uni-President is removed and recycled by a legal vendor. For waste that may be reused for food, we have clear regulations in place that prohibits its use in food reprocessing or to be used as food to ensure food safety. In addition, in order to strengthen the flow tracking of waste, we use a GPS system to clearly track and inspect the flow of waste, resources, and hazardous waste generated by each plant. The inspection includes treatment of waste and resources, waste storage approaches, disposal records, flow, and transportation licenses. In 2025, a total of 25 waste, resources, and hazardous waste treatment companies were inspected, with a total of 130 tracked. There were no violations discovered in the inspection and tracking results. In addition, we also clearly mark the waste sorting category on the products. Cha Li Won tea drink series, for instance, bear a easy peel removable label, thus minimizing the complexity of the recycling process.



Uni-President Value Chain Waste Flow Chart



Key Items for Waste Treatment Plant Inspection

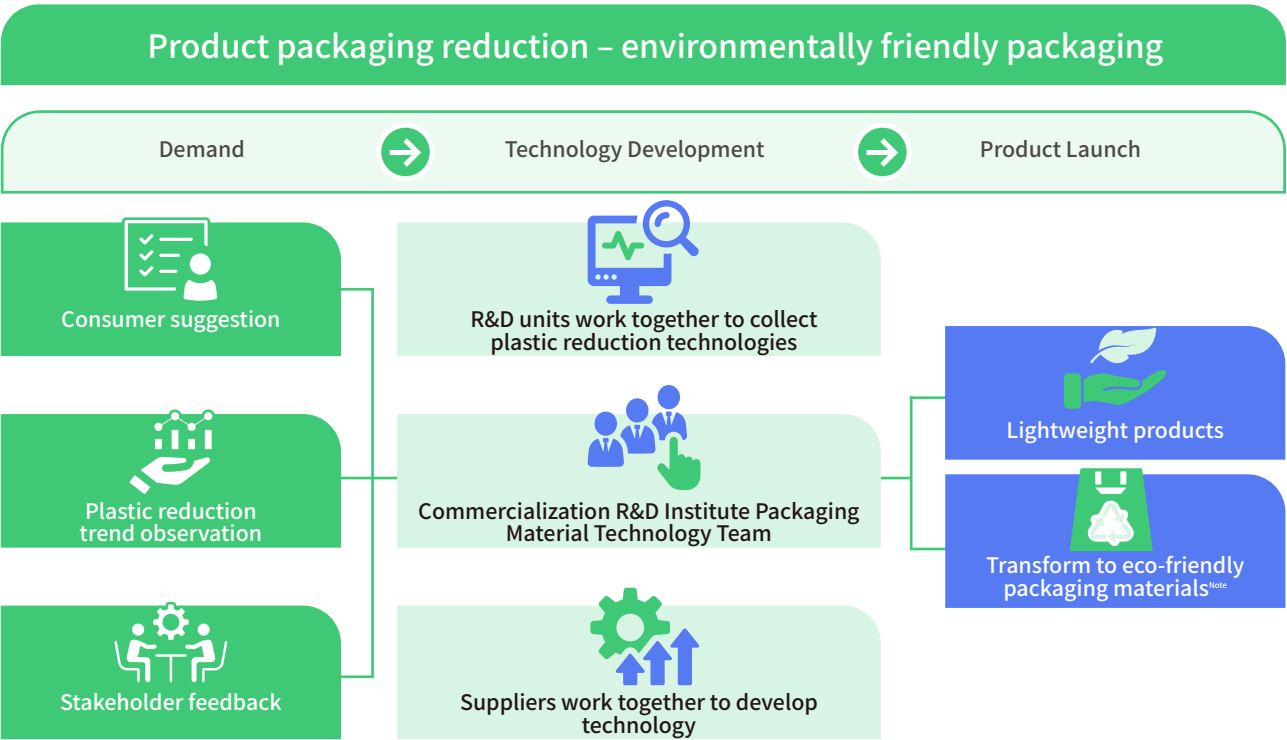


3.5 Packaging Materials Management

(GRI 301-1)

We have long been committed to improving the sustainability of product packaging materials. In recent years, following the global trend of plastic reduction, waste reduction and recycling, we have established a packaging material technology team to actively promote the use of environmentally friendly packaging materials. Uni-President purchases internationally recognized sustainable and environmentally friendly packaging materials every year. The FSC-certified paper packaging materials have been used for Mine Shine, Pure Tea, Café Plaza, and Reisui Extreme fresh milk, and has been applied to a total of 88 product SKUs. We also regularly check the feasibility of optimizing existing product packaging materials, and actively look for possible plastic reduction measures to gradually reduce the use of plastic while ensuring food hygiene and safety.

Packaging Materials Management and Product Development Process



Note:
This includes measures such as changing packaging formats to reduce plastic use and expanding the use of recycled plastic (R-PET) across more products, thereby continuously reducing the use of single-use plastics.

In 2025, Uni-President Enterprises used a total of 22,604.33 metric tons of plastic in its products, with PET accounting for 65.14% of all plastic packaging materials.^(Note) We work toward plastic reduction goals by modifying packaging formats, reducing packaging weight, and applying recycled plastic (R-PET) shrink label materials.

In the future, Uni-President Enterprises will continue to promote plastic reduction in packaging by optimizing, developing, and introducing eco-friendly and functional packaging materials. We are committed to reducing plastic usage, minimizing packaging, and expanding the application of recycled plastics to lower the carbon footprint of our products and packaging.

Note: PET items, including PET bottles and packaging for oil products, accounted for approximately 14,725.3 metric tons, representing 65.14% of all plastic packaging used.

Aspects	2025 Achievements	Picture
Packaging format modification	6-piece cup vanilla ice cream: The 41g plastic tray was replaced with a paper tray starting in April 2025. With a usage of 168,998 pieces, this initiative reduced plastic consumption by 6.93 tons. It is estimated that the annual plastic consumption was reduced by 7.52 tons (183,476 units). - Starbucks 4-piece cake box: Replaced the OPS top and bottom lid with PP film seal, reducing plastic usage by 1.2g. Introduced and put into use in June 2025, 269,483 units were used, resulting in a reduction of 0.32 tons. It is estimated that the annual plastic consumption was reduced by 0.84 tons (706,983 units).	
Product packaging weight reduction	- Packaging redesign for Lai Yi Ke and Ramen Dao: Changed the carton type from Type A to Type E to reduce paper consumption. Reductions of approximately 50.38~67.45g for Lai Yi Ke and 60.62~82.03g for Ramen Dao were achieved. These were introduced and put into use in March 2025, with a usage of 4,034,928 units, resulting in 241 tons reduction in paper consumption. The estimated annual reduction in paper consumption was approximately 306.92 tons (5,128,420 units). - Packaging reduction for Man Han Sausage: Total thickness was reduced from 350um to 330um, a reduction of 1.02g per box. Introduced in December, this initiative can reduce plastic usage by 2.64 tons per year when calculated on an annual basis.	
Recycled Plastic (R-PET) in Shrink Label Materials Application	AB+ Yogurt Series: The label weighs 0.98g, with a transition to labels containing 10% R-PET. Introduced and put into use in 2025, with an annual consumption of 3,479,880 bottles, reducing virgin plastic usage by 0.34 tons per year.	

